

~~73-56(i).~~

All of the front foot benefit charges heretofore levied by said commission shall be payable on the first of January of each year, beginning January the first, 1927, and all front foot benefit charges hereafter to be levied by said commission shall be so levied as to begin ~~[January]~~ *July 1st* next succeeding the date of the order making the levy. On all of the front foot benefit charges heretofore levied as effective at dates other than January the first the commission shall collect, under the provisions of the law as it existed prior to April 26, 1927, the front foot benefit charges that have accrued to the end of the current year for which they were levied and all arrears and shall stamp upon the county treasurer's books, as hereinafter provided for as due for the year 1927, only that amount of the year 1927 which has not been paid or collected, except that said commission shall collect, under the provisions of the law existing prior to April 26, 1927, all front foot benefit charges due and payable January 1, 1927, in the Chevy Chase and Seat Pleasant Districts.

SEC. 20. *And be it further enacted*, That Section 1453 of the Code of Public Local Laws of Prince George's County (1953 Edition, being Article 17 of the Code of Public Local Laws of Maryland), title "Prince George's County," subtitle "Taxes," be and it is hereby repealed and re-enacted, with amendments; that Section 1562A of said title, subtitle "Washington Suburban Sanitary District" as said section was added by Chapter 117 of the Acts of 1955, be and it is hereby repealed and re-enacted, with amendments; ~~that Section 1571(i) of said title and said subtitle, be and it is hereby repealed and re-enacted, with amendments;~~ and that Section 16 of Chapter 780 of the Acts of 1959, the Act of 1959 having enacted the subtitle "Park and Planning Commission" to be added to the Code of Public Local Laws of Prince George's County, be and it is hereby repealed and re-enacted, with amendments, and all to read as follows:

1453.

All improvements on real estate which become substantially completed between January 1st and ~~[March 31st]~~ *June 30th* in any year shall be assessed for taxes and such improvements shall be subject to taxation ~~[in said year at three-fourths of]~~ *for the full taxable year beginning on July 1* at the regular tax rate levied for state and county purposes for said year. All improvements on real estate which become substantially completed between ~~[April 1st]~~ *July 1* and ~~[June 30th]~~ *December 31st* of any year shall be assessed for taxes and such improvements shall be subject to taxation in said year at one-half of the regular tax rate levied for state and county purposes for said year. In the case of buildings under construction the term "substantially completed" shall mean when the interior walls are finished.

1562A ~~(130-19A).~~

The Commission shall prior to the 1st of ~~[November]~~ *April* MARCH of each year cause to be prepared an operating budget for the succeeding ~~[calendar]~~ *fiscal* year and said budget shall be open for inspection to the public and copies thereof shall be made available to the public upon request. The Commission is hereby expressly directed to hold ~~in the month of [December]~~ *May* PRIOR TO MARCH